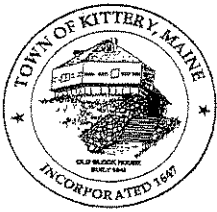


MATERIAL LIST FOR
SEPTEMBER 18, 2014
COUNCIL AGENDA PACKETS

1. Copy of Agenda for the September 18, 2014 Special Council meeting.
2. Copies of tax calculation forms for Council's use to set the tax rate.



TOWN OF KITTERY

200 Rogers Road, Kittery, ME 03904
Telephone: (207) 475-1329 Fax: (207) 439-6806

September 18, 2014

Kittery Town Council
Special Meeting Agenda

Council Chambers

Requested by Jeffrey Thomson, Chair

6:00 p.m.

1. Call to Order
2. Introductory
3. Pledge of Allegiance
4. Roll Call
5. DISCUSSION

a. Discussion by members of the public (only pertaining to item #7 below and three minutes per person)

b. Chairperson's response to public comments

6. NEW BUSINESS

a. (090214-1) The Kittery Town Council moves to increase the FY'15 property tax levy limit of **\$6,072,143** by **\$317,438**, since the approved municipal budget has resulted in a tax commitment that is greater than the property tax levy limit established by State law.

b. (090214-2) The Kittery Town Council moves to establish an overlay amount of \$_____, resulting in a mill rate of _____ mills, and to charge an interest rate of 7% per annum on past due accounts and an interest rate of 3% on overpayment of property taxes, and confirms the dates of October 31, 20114, February 15, 20115 and May 31, 20115, as the due dates for property and personal property taxes.

7. EXECUTIVE SESSION

(090214-3) The Kittery Town Council moves to go into Executive Session with the Town Attorney and Town Manager, in accordance with 1 M.R.S. §405 (6) (E), to discuss dilapidated buildings.

8. Adjournment

Posted: September 11, 2014

MAINE REVENUE SERVICES - 2014 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: 0

BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT

- | | | | |
|--|------|--|---|
| 1. Total taxable valuation of real estate | 1 | 1,376,815,100 | |
| | | <small>(should agree with MVR Page 1, line 6)</small> | |
| 2. Total taxable valuation of personal property | 2 | 33,191,300 | |
| | | <small>(should agree with MVR Page 1, line 10)</small> | |
| 3. Total taxable valuation of real estate and personal property (Line 1 plus line 2) | 3 | 1,410,006,400 | <small>(should agree with MVR Page 1, line 11)</small> |
| 4. (a) Total exempt value for all homestead exemptions granted | 4(a) | 15,250,000 | <small>(should agree with MVR Page 1, line 14f)</small> |
| (b) Homestead exemption reimbursement value | 4(b) | 7,625,000 | <small>(line 4(a) multiplied by 0.5)</small> |
| 5. (a) Total exempt value of all BETE qualified property | 5(a) | 636,900 | <small>(should agree with MVR Page 2, line 15c)</small> |
| (b) The statutory standard reimbursement for 2014 is 50%
<i>Municipalities with significant personal property & equipment
may qualify for more than 50% reimbursement. Please contact MRS for the Enhanced Tax Rate Calculator form.</i> | 5(b) | 318,450 | <small>(line 5(a) multiplied by 0.5)</small> |
| 6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b)) | 6 | 1,417,949,850 | |

ASSESSMENTS

- | | | | |
|--|----|------------------------|---|
| 7. County Tax | 7 | \$916,700.00 | |
| 8. Municipal Appropriation | 8 | \$11,116,402.00 | |
| 9. TIF Financing Plan Amount | 9 | \$40,481.59 | <small>(should agree with MVR Page 2, line 16c)</small> |
| 10. Local Education Appropriation (Local Share/Contribution)... | 10 | \$14,961,185.00 | |
| <small>(Adjusted to Municipal Fiscal Year)</small> | | | |
| 11. Total Assessments (Add lines 7 through 10)..... | 11 | \$27,034,768.59 | |

ALLOWABLE DEDUCTIONS

- | | | | |
|--|----|------------------------|--|
| 12. State Municipal Revenue Sharing..... | 12 | \$367,838.00 | |
| 13. Other Revenues: (All other revenues that have been formally
appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank
interest income, appropriated surplus revenue, etc... (Do Not Include any Homestead or BETE Reimbursement)) | 13 | \$4,771,612.00 | |
| 14. Total Deductions (Line 12 plus line 13)..... | 14 | \$5,139,450.00 | |
| 15. Net to be raised by local property tax rate (Line 11 minus line 14)..... | 15 | \$21,895,318.59 | |

- | | | | | | |
|---|---|--------------------------------------|---|--|-------------------------|
| 16. \$21,895,318.59 | x | 1.05 | = | \$22,990,084.52 | Maximum Allowable Tax |
| <small>(Amount from line 15)</small> | | | | | |
| 17. \$21,895,318.59 | ÷ | 1,417,949,850 | = | 0.015442 | Minimum Tax Rate |
| <small>(Amount from line 15)</small> | | <small>(Amount from line 6)</small> | | | |
| 18. \$22,990,084.52 | ÷ | 1,417,949,850 | = | 0.016214 | Maximum Tax Rate |
| <small>(Amount from line 16)</small> | | <small>(Amount from line 6)</small> | | | |
| 19. 1,410,006,400 | x | 0.015520 | = | \$21,883,299.33 | Tax for Commitment |
| <small>(Amount from line 3)</small> | | <small>(Selected Rate)</small> | | <small>(Enter on MVR Page 1, line 13)</small> | |
| 20. \$21,895,318.59 | x | 0.05 | = | \$1,094,765.93 | Maximum Overlay |
| <small>(Amount from line 15)</small> | | | | | |
| 21. 7,625,000 | x | 0.015520 | = | \$118,340.00 | Homestead Reimbursement |
| <small>(Amount from line 4b)</small> | | <small>(Selected Rate)</small> | | <small>(Enter on line 8, Assessment Warrant)</small> | |
| 22. 318,450 | x | 0.015520 | = | \$4,942.34 | BETE Reimbursement |
| <small>(Amount from line 5b)</small> | | <small>(Selected Rate)</small> | | <small>(Enter on line 9, Assessment Warrant)</small> | |
| 23. \$22,006,581.67 | - | \$21,895,318.59 | = | \$111,263.08 | Overlay |
| <small>(Line 19 plus lines 21 and 22)</small> | | <small>(Amount from line 15)</small> | | <small>(Enter on line 5, Assessment Warrant)</small> | |

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant,
Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

MAINE REVENUE SERVICES - 2014 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: 0

BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT

- | | | | |
|--|------|----------------------|---|
| 1. Total taxable valuation of real estate | 1 | 1,376,815,100 | <small>(should agree with MVR Page 1, line 6)</small> |
| 2. Total taxable valuation of personal property | 2 | 33,191,300 | <small>(should agree with MVR Page 1, line 10)</small> |
| 3. Total taxable valuation of real estate and personal property (Line 1 plus line 2) | 3 | 1,410,006,400 | <small>(should agree with MVR Page 1, line 11)</small> |
| 4. (a) Total exempt value for all homestead exemptions granted | 4(a) | 15,250,000 | <small>(should agree with MVR Page 1, line 14f)</small> |
| (b) Homestead exemption reimbursement value | 4(b) | 7,625,000 | <small>(line 4(a) multiplied by 0.5)</small> |
| 5. (a) Total exempt value of all BETE qualified property | 5(a) | 636,900 | <small>(should agree with MVR Page 2, line 15c)</small> |
| (b) The statutory standard reimbursement for 2014 is 50%
<i>Municipalities with significant personal property & equipment
may qualify for more than 50% reimbursement. Please contact MRS for the Enhanced Tax Rate Calculator form.</i> | 5(b) | 318,450 | <small>(line 5(a) multiplied by 0.5)</small> |
| 6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b)) | 6 | 1,417,949,850 | |

ASSESSMENTS

- | | | | |
|--|----|------------------------|---|
| 7. County Tax | 7 | \$916,700.00 | |
| 8. Municipal Appropriation | 8 | \$11,116,402.00 | |
| 9. TIF Financing Plan Amount | 9 | \$40,507.68 | <small>(should agree with MVR Page 2, line 16c)</small> |
| 10. Local Education Appropriation (Local Share/Contribution)...
<small>(Adjusted to Municipal Fiscal Year)</small> | 10 | \$14,961,185.00 | |
| 11. Total Assessments (Add lines 7 through 10)..... | 11 | \$27,034,794.68 | |

ALLOWABLE DEDUCTIONS

- | | | | |
|--|----|------------------------|--|
| 12. State Municipal Revenue Sharing..... | 12 | \$367,838.00 | |
| 13. Other Revenues: (All other revenues that have been formally
appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank
interest income, appropriated surplus revenue, etc... (Do Not Include any Homestead or BETE Reimbursement)) | 13 | \$4,771,612.00 | |
| 14. Total Deductions (Line 12 plus line 13)..... | 14 | \$5,139,450.00 | |
| 15. Net to be raised by local property tax rate (Line 11 minus line 14)..... | 15 | \$21,895,344.68 | |

- | | | | | | |
|---|---|--|---|---|-------------------------|
| 16. \$21,895,344.68
<small>(Amount from line 15)</small> | x | 1.05 | = | \$22,990,111.91 | Maximum Allowable Tax |
| 17. \$21,895,344.68
<small>(Amount from line 15)</small> | ÷ | 1,417,949,850
<small>(Amount from line 6)</small> | = | 0.015442 | Minimum Tax Rate |
| 18. \$22,990,111.91
<small>(Amount from line 16)</small> | ÷ | 1,417,949,850
<small>(Amount from line 6)</small> | = | 0.016214 | Maximum Tax Rate |
| 19. 1,410,006,400
<small>(Amount from line 3)</small> | x | 0.015530
<small>(Selected Rate)</small> | = | \$21,897,399.39
<small>(Enter on MVR Page 1, line 13)</small> | Tax for Commitment |
| 20. \$21,895,344.68
<small>(Amount from line 15)</small> | x | 0.05 | = | \$1,094,767.23 | Maximum Overlay |
| 21. 7,625,000
<small>(Amount from line 4b)</small> | x | 0.015530
<small>(Selected Rate)</small> | = | \$118,416.25
<small>(Enter on line 8, Assessment Warrant)</small> | Homestead Reimbursement |
| 22. 318,450
<small>(Amount from line 5b)</small> | x | 0.015530
<small>(Selected Rate)</small> | = | \$4,945.53
<small>(Enter on line 9, Assessment Warrant)</small> | BETE Reimbursement |
| 23. \$22,020,761.17
<small>(Line 19 plus lines 21 and 22)</small> | - | \$21,895,344.68
<small>(Amount from line 15)</small> | = | \$125,416.49
<small>(Enter on line 5, Assessment Warrant)</small> | Overlay |

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant,
Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

MAINE REVENUE SERVICES - 2014 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: 0

BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT

- | | | |
|--|------|--|
| 1. Total taxable valuation of real estate | 1 | 1,376,815,100
<small>(should agree with MVR Page 1, line 6)</small> |
| 2. Total taxable valuation of personal property | 2 | 33,191,300
<small>(should agree with MVR Page 1, line 10)</small> |
| 3. Total taxable valuation of real estate and personal property (Line 1 plus line 2) | 3 | 1,410,006,400
<small>(should agree with MVR Page 1, line 11)</small> |
| 4. (a) Total exempt value for all homestead exemptions granted | 4(a) | 15,250,000
<small>(should agree with MVR Page 1, line 14f)</small> |
| (b) Homestead exemption reimbursement value | 4(b) | 7,625,000
<small>(line 4(a) multiplied by 0.5)</small> |
| 5. (a) Total exempt value of all BETE qualified property | 5(a) | 636,900
<small>(should agree with MVR Page 2, line 15c)</small> |
| (b) The statutory standard reimbursement for 2014 is 50%
<i>Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Please contact MRS for the Enhanced Tax Rate Calculator form.</i> | 5(b) | 318,450
<small>(line 5(a) multiplied by 0.5)</small> |
| 6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b)) | 6 | 1,417,949,850 |

ASSESSMENTS

- | | | |
|--|----|---|
| 7. County Tax | 7 | \$916,700.00 |
| 8. Municipal Appropriation | 8 | \$11,116,402.00 |
| 9. TIF Financing Plan Amount | 9 | \$40,533.76
<small>(should agree with MVR Page 2, line 16c)</small> |
| 10. Local Education Appropriation (Local Share/Contribution)...
<small>(Adjusted to Municipal Fiscal Year)</small> | 10 | \$14,961,185.00 |
| 11. Total Assessments (Add lines 7 through 10)..... | 11 | \$27,034,820.76 |

ALLOWABLE DEDUCTIONS

- | | | |
|--|----|------------------------|
| 12. State Municipal Revenue Sharing..... | 12 | \$367,838.00 |
| 13. Other Revenues: (All other revenues that have been formally appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc... (Do Not Include any Homestead or BETE Reimbursement)) | 13 | \$4,771,612.00 |
| 14. Total Deductions (Line 12 plus line 13)..... | 14 | \$5,139,450.00 |
| 15. Net to be raised by local property tax rate (Line 11 minus line 14)..... | 15 | \$21,895,370.76 |

- | | | | | | |
|---|---|--|---|---|-------------------------|
| 16. \$21,895,370.76
<small>(Amount from line 15)</small> | x | 1.05 | = | \$22,990,139.30 | Maximum Allowable Tax |
| 17. \$21,895,370.76
<small>(Amount from line 15)</small> | ÷ | 1,417,949,850
<small>(Amount from line 6)</small> | = | 0.015442 | Minimum Tax Rate |
| 18. \$22,990,139.30
<small>(Amount from line 16)</small> | ÷ | 1,417,949,850
<small>(Amount from line 6)</small> | = | 0.016214 | Maximum Tax Rate |
| 19. 1,410,006,400
<small>(Amount from line 3)</small> | x | 0.015540
<small>(Selected Rate)</small> | = | \$21,911,499.46
<small>(Enter on MVR Page 1, line 13)</small> | Tax for Commitment |
| 20. \$21,895,370.76
<small>(Amount from line 15)</small> | x | 0.05 | = | \$1,094,768.54 | Maximum Overlay |
| 21. 7,625,000
<small>(Amount from line 4b)</small> | x | 0.015540
<small>(Selected Rate)</small> | = | \$118,492.50
<small>(Enter on line 8, Assessment Warrant)</small> | Homestead Reimbursement |
| 22. 318,450
<small>(Amount from line 5b)</small> | x | 0.015540
<small>(Selected Rate)</small> | = | \$4,948.71
<small>(Enter on line 9, Assessment Warrant)</small> | BETE Reimbursement |
| 23. \$22,034,940.67
<small>(Line 19 plus lines 21 and 22)</small> | - | \$21,895,370.76
<small>(Amount from line 15)</small> | = | \$139,569.91
<small>(Enter on line 5, Assessment Warrant)</small> | Overlay |

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant,
Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.